

EXHIBIT 1

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 348: EXHIBIT 1 - VALUED DERIVATIVES CLAIMS

			ASSERTED			MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
1	HSBC BANK USA, NATIONAL ASSOCIATION, AS TRUSTEE FOR LEHMAN MORTGAGE TRUST MORTGAGE PASS-THROUGH CERTIFICATES SERIES 2006-7 SUPPLEMENTAL INTEREST TRUST CTLA - STRUCTURED FINANCE ATTN: FERNANDO ACEBEDO NEW YORK, NY 10016	28775	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$0.00	Lehman Brothers Special Financing Inc.	Unsecured	\$574.78
2	THE BANK OF NEW YORK MELLON, AS TRUSTEE STRUCTURED ADJUSTABLE RATE MORTGAGE LOAN TRUST MORTGAGE PASS- THROUGH CERTIFICATES, SERIES 2004-6 ATTN: MARTIN FEIG, VICE PRESIDENT 101 BARCLAY STREET; 8 WEST NEW YORK, NY 10286	41768	10/19/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$0.00	Lehman Brothers Special Financing Inc.	Unsecured	\$123.42

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3	THE BANK OF NEW YORK MELLON, AS TRUSTEE STRUCTURED ADJUSTABLE RATE MORTGAGE LOAN TRUST MORTGAGE PASS- THROUGH CERTIFICATES, SERIES 2004-6 ATTN: MARTIN FEIG, VICE PRESIDENT 101 BARCLAY STREET; 8 WEST NEW YORK, NY 10286	41769	10/19/2009	Lehman Brothers Holdings Inc.	Unsecured	\$0.00	Lehman Brothers Holdings Inc.	Unsecured	\$123.42	
					TOTAL	\$0.00			TOTAL	\$821.62

EXHIBIT 2

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 348: EXHIBIT 2 - VALUED DERIVATIVES CLAIMS - ADJOURNED OBJECTIONS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
1	NEW YORK CITY INDUSTRIAL DEVELOPMENT AGENCY ATTN: MAUREEN BABIS, EXECUTIVE DIRECTOR 110 WILLIAM STREET NEW YORK, NY 10038	67556	07/06/2011	Lehman Brothers Special Financing Inc.	Unsecured	\$36,256,673.74	Lehman Brothers Special Financing Inc.	Unsecured	\$7,717,443.00
2	US BANK NATIONAL ASSOCIATION TRANSFEROR: BANK OF AMERICA, NA, AS TRUSTEE & DERIVATIVES AGENT ATTN: WAYNE MILLER CORPORATE TRUST SERVICES 540 WEST MADISON STREET, SUITE 1840 CHICAGO, IL 60661	21156	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$0.00	Lehman Brothers Holdings Inc.	Unsecured	\$496.54
3	US BANK NATIONAL ASSOCIATION TRANSFEROR: BANK OF AMERICA, NA, AS TRUSTEE & DERIVATIVES AGENT ATTN: WAYNE MILLER CORPORATE TRUST SERVICES 540 WEST MADISON STREET, SUITE 1840 CHICAGO, IL 60661	21157	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$496.54

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OMNIBUS OBJECTION 348: EXHIBIT 2 - VALUED DERIVATIVES CLAIMS - ADJOURNED OBJECTIONS

			ASSERTED			MODIFIED				
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT	
4	US BANK NATIONAL ASSOCIATION U.S. BANK OPERATIONS CENTER ATTN: TRUST FINANCE MANAGEMENT LOCKBOX SERVICES- CM9705 PO BOX 70870 ST. PAUL, MN 55170- 9705	30966	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$500,063,856.09*	Lehman Brothers Holdings Inc.	Unsecured	\$14,408,944.22	
5	US BANK NATIONAL ASSOCIATION U.S. BANK OPERATIONS CENTER ATTN: TRUST FINANCE MANAGEMENT LOCKBOX SERVICES- CM9705 PO BOX 70870 ST. PAUL, MN 55170- 9705	30967	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$500,063,856.09*	Lehman Brothers Special Financing Inc.	Unsecured	\$14,408,944.22	
					TOTAL	\$1,036,384,385.92			TOTAL	\$36,536,324.52